

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

WEIST PROPERTIES LLC **PROPERTY OWNER:**

RYAN, LLC C/O Jessica Arroyos 13155 Noel Road Ste 100 Dallas, TX 75240

ACCOUNT NUMBER:

104460-000

PROPERTY LOCATION: 9411 NE 76th St

Vancouver, WA 98662

PETITION:

729

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	273,700		\$	273,700
Improvements	\$	521,700		\$	521,700
Personal property					
ASSESSED VALUE	\$	795,400	BOE VALUE	\$	795,400

Date of hearing:

April 26, 2022

Recording ID#

WEIST711

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

Lonnie Dawkins

Continued

FACTS AND FINDINGS

The subject property is a 7-Eleven convenience store with 2,400 square feet, located on 0.93 acres.

The appellant's evidence included a cost approach analysis as of January 2021 indicating a value of \$533,943 for parcel #104460-000 and \$16,754 for #104460-001.

The appellant requested a value of \$533,493 for this property.

The Assessor's representative stated that the subject parcels are on the 5-Corners intersection. The fueling station was recently redone with new asphalt, canopy, tanks, etc. The station appears to be profitable, as it would otherwise likely be the convenience store alone. The convenience store is valued using the income and cost approach. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, comparable sales data, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's evidence provides a comprehensive analysis and supports the assessed value of \$795,400.

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$795,400 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on May 20, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Vaniel C. akanen

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. **

PROPERTY OWNER:

SEVEN ELEVEN #22525

RYAN, LLC C/O Jessica Arroyos 13155 Noel Road Ste 100 Dallas, TX 75240

ACCOUNT NUMBER:

104460-001

PROPERTY LOCATION: 9411 NE 76th St

9411 NE /0111 St

Vancouver, WA 98662

PETITION:

730

ASSESSMENT YEAR: Valued January 1, 2021

TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE		
Land	\$	0		\$	0
Improvements	\$	80,600		\$	80,600
Personal property					
ASSESSED VALUE	\$	80,600	BOE VALUE	\$	80,600

Date of hearing:

April 26, 2022

Recording ID#

WEIST711

Hearing Location:

By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

Lonnie Dawkins

Continued

FACTS AND FINDINGS

The subject property is a 7-Eleven pump station.

The appellant's evidence included a cost approach analysis as of January 2021 indicating a value of \$533,943 for parcel #104460-000 and \$16,754 for #104460-001.

The appellant requested a value of \$16,754 for this property.

The Assessor's representative stated that the subject parcels are on the 5-Corners intersection. The fueling station was recently redone with new asphalt, canopy, tanks, etc. The station appears to be profitable, as it would otherwise likely be the convenience store alone. The convenience store is valued using the income and cost approach. The Assessor's evidence included a summary of property details and conclusions. The information included photos, maps, comparable sales data, a 2021 property information card, and a cover letter recommending no change to the assessed value.

The Assessor's evidence provides a comprehensive analysis and supports the assessed value of \$80,600.

DECISION

The Board, after carefully reviewing the information and testimony provided by the Assessor and information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$80,600 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on May 20, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

aniel C. akanen

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. **



PROPERTY OWNER: COLUMBIA RESOURCE COMPANY

DELOITTE TAX C/O Lauren Elsaesser 2163 Collins Ridge Dr NW Atlanta, GA 30318

ACCOUNT NUMBER: 153108-000

PROPERTY LOCATION: 6601 NW Old Lower River Rd

Vancouver, WA 98660

PETITION: 798

ASSESSMENT YEAR: Valued January 1, 2021 TAXES PAYABLE IN: 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE		(BOE) VALUE		
Land	\$	1,848,000		\$	1,848,000
Improvements	\$	5,114,900		\$	5,114,900
Personal property					
ASSESSED VALUE	\$	6,962,900	BOE VALUE	\$	6,962,900

Date of hearing:

April 26, 2022

Recording ID#

COLUMBIA

Hearing Location:

By remote WebEx video conference and/or teleconference

BOARD OF EQUALIZATION

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

Continued

FACTS AND FINDINGS

The subject property is a waste management transfer station with a main warehouse of 85,844 square feet, located on 16.5 acres. The property includes a driver's building measuring 2,000 square feet, an office measuring 2,240 square feet, and a scale house measuring 308 square feet.

No detailed quantitative information was provided by the appellant for Board review.

The appellant requested a value of \$4,000,000.

Since the appellant provide no detailed quantitative data the assessed value of \$6,962,900 prevails.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$6,962,900 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on May 20, 2022 The Board of Equalization 1300 Franklin Street, Suite 650 Vancouver, WA 98660-5000 564-397-2337

Daniel C. Weaver, Chairman

Daniel C. akanen

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. **